



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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July 6, 2015

TO: Administration and Regulation Appropriations Subcommittee
Holly Lyons, Division Director, Legislative Services Agency
David Roederer, Director, Department of Management
Legislative Fiscal Committee of the Legislative Council

FROM: Warren Jenkins, CPA

Re: Carry forward funds

In accordance with Iowa Code section 8.62, the Office of Auditor of State spent \$270.52 of the Training and Technology Carry Forward from Fiscal Year 2014. The total was used for partial payment for the Barracuda Spam-Virus FW300 software.